

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF CALIFORNIA

JEAN-CHRISTOPHE LIEBESKIND, et al.,

No. C-07-3962 MMC

Plaintiffs,
v.

ALLIANCE TITLE CO.,
Defendant

**ORDER OF JUDGMENT IN FAVOR OF
CROSS-DEFENDANT INTERNAL
REVENUE SERVICE; DISCHARGING
CROSS-COMPLAINANT FROM
LIABILITY TO INTERNAL REVENUE
SERVICE; DIRECTIONS TO CLERK**

ALLIANCE TITLE CO.,
Cross-complainant,

v.

JEAN-CHRISTOPHE LIEBESKIND, et al.,
Cross-defendants

_____ /

On January 24, 2008, the Court, having been informed by the parties that there was no dispute as to cross-defendant Internal Revenue Service's ("IRS") claim to a portion of the interpleaded funds, directed the IRS to file a declaration setting forth the exact amount sought and indicate whether it objected to entry of an order discharging cross-complainant Alliance Title Company ("Alliance") from any further liability to the IRS pertaining to the interpleaded funds. In said order, the Court also set a deadline for any party objecting to the IRS's calculation to so notify the Court.

1 On January 29, 2008, the IRS filed two declarations, one by its counsel of record
2 and the other by its Technical Services Advisor, each stating the IRS's claim for \$31,750
3 and setting forth a calculation therefor. (See Stier Decl. ¶ 1; Norris Decl. ¶ 3.) In said
4 declarations, the IRS further indicates it has no objection to a discharge of liability under the
5 terms set forth in the Court's January 24, 2008 order. No party has filed an objection to the
6 calculation proffered by the IRS, and the deadline to do so has passed.¹

7 Accordingly, the Court hereby finds the IRS is entitled to judgment in its favor on its
8 claim for \$31,750 of the interpleaded funds, and Alliance is hereby DISCHARGED from any
9 further liability to the IRS on any claim pertaining to the interpleaded funds; as between the
10 IRS and Alliance only, each party shall bear its own costs and fees.

11 The Clerk of the Court is hereby DIRECTED to release from the interpleaded funds
12 the sum of \$31,750, to make such sum payable to the "Internal Revenue Service," and to
13 forward said amount, forthwith, to counsel of record for the Internal Revenue Service, at the
14 following address:

15 Cynthia Stier
16 Assistant United States Attorney
17 9th Floor
18 450 Golden Gate Avenue, Box 36055
19 San Francisco CA 94102

20 **IT IS SO ORDERED.**

21 Dated: February 27, 2008

22 
23 MAXINE M. CHESNEY
24 United States District Judge

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28 ¹All remaining parties other than the Franchise Tax Board have filed statements of
non-opposition to release of the specific sum sought by the IRS.